

EXHIBIT 14

Gary Leeman, C.P.A., A.B.V., C.M.C.

Gary Leeman, C.P.A., P.C. ~ 39300 W. Twelve Mile Rd. Suite 100 ~ Farmington Hills, MI 48331
Phone (248) 489-2700 ~ Fax (248) 489-2747

President: Gary Leeman, C.P.A., P.C.

Formerly President: Leeman, Hollander, Ellison & Associates, P.C.

- A. With Leeman, Hollander, Ellison & Associates, P.C. September, 1992 – February, 1995
 - B. Director: Litigation Support Services
 - C. Director: Business Valuation Services
 - D. Director and Shareholder
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Formerly Principal: Burnstein, Morris & Brown, P.C.

- A. With Burnstein, Morris & Brown, P.C. July, 1990 – June, 1992
 - B. Director: Litigation Support Services
 - C. Principal in Charge: Business Valuation Services
 - D. Management Services Principal
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Formerly Partner: BDO Seidman

- A. With Linden, Klain, Israel & Ross 18 years
(Merged with BDO Seidman August 1, 1987) Total years of service – 21
 - B. Management Services Partner
 - C. National Director: Litigation Support Services
 - D. Detroit North Office Coordinator: Business Valuation Services
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Graduate of Wayne State University:

- A. B.S.
 - B. M.B.A
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Member of:

- A. A.I.C.P.A.
 - B. M.A.C.P.A.
 - C. Institute of Management Consultants
 - D. Accountant's Guild
 - E. The Financial Planning Association
 - F. Institute of Business Appraisers
 - G. National Association of Certified Valuation Analysts
 - H. Association of Certified Fraud Examiners
 - I. National Equipment and Business Builders Institute
 - J. Institute of Litigation Services Advisors
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Currently:

- A. Member, M.A.C.P.A. Professional Ethics and Unauthorized Practice Task Force (33 years)
 - B. Member, M.A.C.P.A. Management Consulting Services Task Force
 - C. Member, M.A.C.P.A. Litigation – Business Valuation Task Force
 - D. Member, Michigan Accountancy Foundation Board of Trustees
 - E. Member, M.A.C.P.A. Member Advisory Forum
 - F. Member, Advocate's Edge Editorial Board
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Previously:

- A. Member, M.A.C.P.A. Board of Directors (1987-1993)
 - B. Chairman, M.A.C.P.A. Professional Ethics and Unauthorized Practice Committee
 - C. Chairman, M.A.C.P.A. Management Consulting Services Committee
 - D. Chairman, M.A.C.P.A. Litigation Support Services Committee (Founding Chairman)
 - E. Member, A.I.C.P.A., Professional Ethics Executive Committee Litigation Services Task Force
 - F. Member, A.I.C.P.A. Independence and Behavioral Standards Sub-Committee (1995-1997)
 - G. Member, Michigan Bar Association Family Law Section-Ad Hoc Committee on Business Valuations
 - H. Member, Wayne State University, School of Business Administration, Department of Accounting Advisory Council
 - I. Member, A.I.C.P.A. Management Advisory Services Practice Standards and Administrative Sub-Committee
 - J. Member, M.A.C.P.A. Executive Committee
 - K. Member, M.A.C.P.A. Committee on Committees
 - L. Member, M.A.C.P.A. Publications Committee
 - M. Member, M.A.C.P.A. Management Information Show Committee
 - N. Member, A.I.C.P.A. Professional Ethics Area Planning Sub-Committee, Area III
 - O. Member, M.A.C.P.A. Michigan State Board of Accountancy Liaison Committee
 - P. Member, M.A.C.P.A. Professional Competence Steering Committee
 - Q. Group Director of the following M.A.C.P.A. Committees:
 - 1. Employee Benefits
 - 2. Health Care
 - 3. Litigation Support
 - 4. Management Consulting Services
 - 5. Professional Careers
 - 6. Professional Ethics and Unauthorized Practice
 - 7. Public Service and Information
 - R. Member, International Association for Financial Planning – South East Michigan Board of Directors
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Seminars Conducted for:

- A. M.A.C.P.A.
- B. State Bar of Michigan
- C. Institute for Certified Divorce Planners
- D. New Mexico Society of Certified Public Accountants
- E. Walsh College
- F. Accounting Aid Society
- G. Accountants' Guild
- H. B'nai Brith Accountants' Unit
- I. Institute of Internal Auditors
- J. Various CPA and Law Firms
- K. Purchasing Management Association
- L. Michigan Bell Telephone Company
- M. Civic and Religious Organizations

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Publications:

A. Articles Published In:

1. M.A.C.P.A. Leaders' Edge
2. M.A.C.P.A. Magazine
3. M.A.C.P.A. Newsline
4. Detroit Magazine
5. Michigan Lawyers Weekly
6. Laches

B. Contributing Author for:

1. M.A.S. Technical Practice Aids
2. Second Attestation Standard
3. Professional Ethics Interpretations

C. Continuing Education Courses

1. Professional Ethics
2. Litigation Support Services
3. Business Valuations
4. Accounting and Review Services
5. Consulting Services

Conferences Attended including (but not limited to) (Each Conference a minimum of two days):

- A. A.I.C.P.A. Litigation Support Services Conference (1989 - 2000, 2002, 2003, 2005 - 2007)
 - B. A.I.C.P.A. Divorce Conference (1988 - 1993, 1995 - 1996, 2002, 2004, 2006)
 - C. I.B.A. (Institute of Business Appraisers) Annual Conference (1989 - 1999, 2001, 2003-2006)
 - D. A.I.C.P.A Business Valuation Conference (1996, 1998-2006)
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Litigation Support Services Performed, Supervised or Reviewed Litigation Support matters involving (but not limited to):

1. Antitrust
2. Breach of Contract
3. Sudden Loss (Flood, etc.)
4. Personal Injury (including Structured Settlements)
5. Wrongful Discharge
6. Wrongful Death
7. Malpractice
8. Shareholder Disputes
9. Divorce
 - a. Business Valuations
 - b. Pension Rights
 - c. Profit Sharing Rights
 - d. Analysis of Marital Estates
 - e. Analysis of Cash Flow
 - f. Analysis of Hidden Assets

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A. Nature of Litigation Support Services Performed:

1. Development of Case Strategy
 2. Identification of Weak Areas (if any) in Financial Statistics
 3. Identification of Opposing Counsel's Financial Statistics
 4. Assistance in the Preparation of Interrogatories
 5. Assistance in the Request for Production of Documents and Information
 6. Assistance in the Preparation of Answers to Interrogatories
 7. Analysis of Responses to Interrogatories
 8. Review of Documentation
 9. Analyses of Information
 10. Assistance to Counsel for and at Depositions
 11. Testifying at Depositions
 12. Review of Deposition Transcripts
 13. Attendance at Mediation Hearings
 14. Attendance at Arbitrations
 15. Testifying at Arbitrations
 16. Written Reports
 17. Assistance to Counsel for and at Trial
 18. Testifying at Trial
 19. Analysis of Settlements or Rulings
 20. Assistance to Facilitators, Mediators and Arbitrators
 21. Mediation
 22. Arbitration
 23. Agreed Upon Expert
 24. Court Appointed Expert
 25. Receiver
 26. Special Master
 27. Escrow Agent
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Recipient

- A. M.A.C.P.A. Distinguished Service Award
- B. M.A.C.P.A. Outstanding Task Force Award (2001)
- C. M.A.C.P.A. Chair's Service Award (2003)